

# Preserving the Past...

# Envisioning the Future



**Appendix and Index**

Budget Resolution  
Glossary of Terms  
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**RESOLUTION NO. 2001 - 185**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, ADOPTING A FINAL BUDGET FOR LAKE COUNTY FOR FISCAL YEAR 2001-2002, PURSUANT TO THE PROVISIONS OF CHAPTER 200, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, Chapter 200, Florida Statutes, Section 200.065, provides the method for adopting annual budgets by the taxing authorities in Lake County, Florida; and

**WHEREAS**, pursuant to Chapter 124, Florida Statutes, the Board of County Commissioners is the governing body of Lake County, Florida; and

**WHEREAS**, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(a)(1) and (2), the Board of County Commissioners of Lake County, Florida, prepared and submitted a tentative budget in accordance with Chapter 129, Florida Statutes, Section 129.03, and computed a proposed millage rate necessary to fund said tentative budget for Lake County; and

**WHEREAS**, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 4, 2001, the Board of County Commissioners of Lake County, Florida, held a public hearing on the tentative budget and proposed millage rate for Lake County, and at said public hearing the Board of County Commissioners of Lake County, Florida, amended the tentative budget as it saw fit, adopted the amended tentative budget, and publicly announced the proposed millage rate; and

**WHEREAS**, Chapter 200, Florida Statutes, Section 200.065(2)(d), requires that within fifteen (15) days of the meeting adopting the tentative budget and proposed millage rate, the Board of County Commissioners shall advertise its intent to adopt a final millage rate and final budget for Lake County; and

**WHEREAS**, on September 15, 2001, the Board of County Commissioners caused such advertisement to be made in The Lake Sentinel, a newspaper of general circulation in Lake County, Florida; and

**RESOLUTION ADOPTING A FINAL BUDGET FOR LAKE COUNTY FOR FISCAL YEAR 2001-2002.**

**WHEREAS**, the Board of County Commissioners of Lake County, Florida, met on September 18, 2001, at 5:05 P.M. at a public hearing held as specified in the advertisement and in accordance with applicable law;

**NOW THEREFORE BE IT RESOLVED** by the Board of County Commissioners of Lake County, Florida:

**Section 1.** That the Board of County Commissioners of Lake County, Florida, hereby adopts a Final Budget in the amount of \$269,004,663 for the Fiscal Year 2001-2002, a copy of which is attached hereto and incorporated herein as Exhibit "A".

**Section 2.** This Resolution shall take effect upon adoption.

**PASSED AND ADOPTED** this 18th day of September, 2001.

BOARD OF COUNTY COMMISSIONERS  
LAKE COUNTY, FLORIDA



Catherine C. Hanson, Chairman

ATTEST:



James C. Watkins, Clerk of the  
Board of County Commissioners  
of Lake County, Florida

This 18<sup>th</sup> day of September, 2001.

Approved as to form and legality:



for Sanford A. Minkoff  
County Attorney



**Fiscal Year 2002**

## Budget Summary - All Funds

Fund #	Fund Description	2002 Estimated Revenue	2002 Estimated Appropriations
001	General	\$ 89,203,593	\$ 89,203,593
112	County Transportation Trust	13,917,979	13,917,979
114	Christopher C. Ford Central Park	2,851,018	2,851,018
115	Road Impact Fees	32,514,768	32,514,768
116	Mosquito Management	730,056	730,056
117	Law Library	167,772	167,772
118	Aquatic Plant Management	270,889	270,889
119	Fish Conservation	135,804	135,804
120	Community Development Fund	1,180,475	1,180,475
121	Public Transportation Fund	1,351,619	1,351,619
122	Lake County Ambulance	6,506,152	6,506,152
123	Stormwater Management Fund	2,688,588	2,688,588
124	Emergency 911	1,663,093	1,663,093
125	Resort/Development Tax	1,443,523	1,443,523
126	Lake County Affordable Housing	3,272,813	3,272,813
127	Section 8 Housing	1,753,840	1,753,840
129	Greater Hills MSBU	221,892	221,892
133	Law Enforcement Trust	2,500	2,500
136	Criminal Justice Trust	182,000	182,000
137	Greater Groves MSBU	205,788	205,788
141	County Sales Tax Revenue	11,537,331	11,537,331
143	Village Green Street Lighting	12,414	12,414
145	Greater Pines Municipal Services	129,497	129,497
146	Picciola Island Street Lighting	3,210	3,210
147	Valencia Terrace Street Lighting	2,975	2,975
150	Lake County Pollution Recovery	26,431	26,431
151	Code Enforcement Liens	68,975	68,975
152	Building Services	4,363,423	4,363,423
168	County Fire and Rescue	14,405,669	14,405,669
169	Fire Services Impact Fee Trust	1,724,766	1,724,766
241	Sales Tax Bond Debt Service	7,824,327	7,824,327
251	Certificates of Indebtedness	4,263,821	4,263,821
301	Sales Tax Capital Projects	19,168,777	19,168,777
302	Parks Capital Projects	660,517	660,517
420	Landfill Enterprise	21,285,655	21,285,655
421	Solid Waste Capital Projects	2,494,155	2,494,155
422	Solid Waste Closures & Care	3,795,373	3,795,373
423	Solid Waste Long-Term Projects	2,212,271	2,212,271
520	Self Insurance - Comprehensive	3,075,970	3,075,970
530	Self Insurance - Employee	6,043,230	6,043,230
540	Fleet Maintenance	1,614,070	1,614,070
610	Animal Shelter Trust	67,545	67,545
630	Employee Benefits	6,179	6,179
690	County Library System	3,953,920	3,953,920
<b>TOTAL BUDGET</b>		<b>\$ 269,004,663</b>	<b>\$ 269,004,663</b>

Exhibit A



**ACD** – Automatic Call Distributor

**ADA** – American Disabilities Act

**ADOPTED BUDGET** - The financial plan of revenues and expenditures for a fiscal year as approved by the Lake County Board of County Commissioners.

**AD VALOREM TAX** - A tax levied on the assessed value (net of any exemptions) of real or personal property. This is commonly referred to as “property tax.”

**AGENCY** - A principal unit of the county government or a governmental unit outside county government receiving county funding.

**AGGREGATE MILLAGE RATE** - The sum of all property tax levies imposed by the governing body of a county. State law limits the aggregate rate for a county or a municipality to \$10 per \$1,000 of assessed taxable value.

**ALI SYSTEM** – (Automatic Location Identification System) The database used with the Emergency 911 that is capable of locating customers upon their access of the Lake County E-911 system.

**AMENDMENT** - A change to an adopted budget that has been approved by the Lake County Board of County Commissioners which may increase or decrease a fund total.

**APPROPRIATION** - A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

**ARTICLE V COSTS** – Expenditures mandated by State Legislature and funded by local dollars. Examples include: support for the Public Defender, State Attorney, Conflict Attorney and other court costs related to civil and criminal disputes.

**ASSESSED VALUATION** - A value established by the County Property Appraiser for all real or personal property for use as a basis for levying property taxes.

**BASIS OF BUDGETING** – Refers to the conventions for recognition of costs and revenues in budget development and in establishing and reporting appropriations, which are the legal authority to spend or to collect revenues.

**BCC** – (Board of County Commissioners) Lake County is governed by a five-member board. The five members are elected countywide, but each represents one district of the county.

**BOND** - A written promise to pay a sum of money on a specific date at a specified interest rate as detailed in a bond ordinance.

**BUDGET** - A financial plan for the operation of a program or organization for a specified period of time (fiscal year) that matches anticipated revenues with proposed expenditures.

**BUDGET ADJUSTMENT** - A revision to the adopted budget occurring during the affected fiscal year as approved by the Lake County Board of County Commissioners by an amendment or a transfer.

**BUDGET CALENDAR** - The schedule of key dates involved in the process of adopting and executing an adopted budget.

**BUDGET DOCUMENT** - The official written statement of the annual fiscal year financial plan for the County as presented by the County Manager.

**BUDGET HEARING** - The public hearing conducted by the Lake County Board of County Commissioners to consider and adopt the annual budget.

**BUDGET MESSAGE** - A written statement presented by the County Manager to explain principal budget issues and to provide recommendations to the Lake County Board of County Commissioners.

**BUDGET PREPARATION MANUAL** - The set of instructions and forms sent by the Budget Office to the departments, offices, and agencies of the County to assist them in preparing their operating budget requests for the upcoming years.

**CAPITAL OUTLAY** – Purchases of fixed assets that have a value of \$750 or more, and a useful life of more than one year.



**CCC** – Citizens’ Commission for Children

**CDBG** – Community Development Block Grant

**CESQG** – Conditionally Exempt Small Quantity Generators

**CIP** – (Capital Improvement Program) A five-year plan developed to meet the future needs of Lake County, such as road construction and long-range capital projects.

**CO’s** – (Certificate of Occupancy) The approval for a structure to be occupied after complying with all the state and local building and fire codes.

**CONTINGENCY FUNDS**– Monies set aside, consistent with statutory authority, which subsequently can be appropriated to meet unexpected needs.

**CPI** – (Consumer Price Index) The measure of average change in prices over time in a fixed market basket of goods and services.

**D.A.R.E.** – (Drug Awareness Resistance Education) A drug prevention program directed at school age persons.

**DCA** – Florida Department of Community Affairs

**DEFICIT** - The excess of expenditures over revenues.

**DEPARTMENT** - An organizational unit of the County responsible for carrying out a major governmental function.

**DEPRECIATION** - The periodic expiration of an asset’s useful life. Depreciation is a requirement in proprietary type funds (such as enterprise and internal service funds).

**DIVISION** - A basic organizational unit of the County that is functionally unique in its service delivery.

**DRS** – (Development Review Staff) Staff who conducts presubmittal reviews and Subdivision/ Planned Unit Development reviews.

**DVA** – (Department of Veterans Affairs) The Department of Veterans Affairs assist war veterans and their families with benefits which includes monetary and health benefits.

**EAR** – (Evaluation and Appraisal Report) A plan document for Lake County’s long-range growth based on adopted Land Development Regulations (LDR).

**EDC** – (Economic Development Council) The Economic Development Council provides incentives for companies to relocate to Lake County creating more and better jobs and enhancing and diversifying the tax base.

**EFFECTIVENESS** - Results (including quality) of the program.

**EFFICIENCY** - Cost (whether in dollars or employee hours) per unit of output.

**EMS** – (Emergency Medical Services) EMS is responsible for the health, welfare and safety of the citizens of and visitors to Lake County from the effects of natural, technological and manmade disasters.

**ENCUMBRANCE** - The commitment and setting aside, but not yet expending, of appropriated funds to purchase an item or service.

**ENTERPRISE FUND** - A fund in which the services provided are financed and operating similarly to those of a private business enterprise, i.e., through user fees.

**EOC** – (Emergency Operations Center) A central location utilizing personnel for initial activation and assistance to citizens before, during and after disasters.

**EXEMPT, EXEMPTION, NON-EXEMPT** - Amounts determined by State law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance, which is called the non-exempt portion of the assessment. A 1980 amendment to the Florida Constitution sets the exemptions for homesteads at \$25,000.

**EXPENDITURE** - Decreases in fund financial resources, through actual payments or transfers for the procurement of assets or the cost of goods and/or services received.



**FEES** – A charge by government associated with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include user charges, building permits, etc.

**FINAL MILLAGE** - The tax rate adopted in the final public budget hearing of a taxing authority.

**FISCAL POLICY** - The County government's policies with respect to taxes, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming or government budgets and their funding.

**FISCAL YEAR** - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The fiscal year for Lake County is October 1 through September 30.

**FIXED ASSETS** - Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

**FOCUS AREAS** – Key policy issues that will provide the direction and framework of the budget.

**FRINGE BENEFITS** - These employee benefits include social security, retirement, group health, dental and life insurance.

**FUNCTION** - A major class of grouping of tasks directed toward a common goal, such as executive, financial and administrative, other general government, and judicial. For the purposes utilized in budgetary analysis, the categories of functions have been established by the State of Florida, and financial reports must be grouped according to those established functions.

**FUND** - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein. Funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**FUND BALANCE** - The excess of fund assets over liabilities in governmental funds. The unreserved and undesignated fund balance is available for appropriation in the following year's budget.

**GAAP** - (Generally Accepted Accounting Principles) Accounting rules and procedures established by authoritative bodies or conventions that have evolved through custom and common usage.

**GASB** – (Governmental Accounting Standards Board) It is the highest source of accounting and financial reporting guidance for state and local governments.

**GDP** – Gross Domestic Product

**GENERAL FUND** – The governmental accounting fund supported by ad valorem (property) taxes, licenses and permits, service charges and other general revenues to provide countywide operating services.

**GFOA** – (Government Financial Officers' Association) The professional association of state and local finance officers in the United States who are dedicated to the sound management of government financial resources. The association sets program standards for the GFOA's Certificate of Achievement for Excellence in Financial Reporting.

**GIS** – Geographic Information Services

**GOAL** – The long-term financial and programmatic public policy outcomes or results that the County expects from the efforts of the Departments.

**GPR** – (Ground Penetrating Radar) A tool that locates the position of underground objects.

**GPS** – (Global Positioning Satellite) A system of satellites and receiving devices used to compute and store positions on the Earth.

**GRANT** - A contribution of assets (usually cash) by one governmental unit or other organization to another made for a specific purpose.

**HOMESTEAD EXEMPTION** - Refer to definition for Exempt, Exemption, Non-Exempt.





**HUD** – Housing and Urban Development

**IMPACT FEES** - Fees charged to developers and individuals to cover, in whole or part, the anticipated cost of improvements that will be necessary as a result of the development.

**INDIRECT COSTS** - Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by service departments in the support of operating departments.

**INTERFUND TRANSFERS** - Budgeted amounts transferred from one governmental accounting fund to another for work or services provided. Because these transfers represent duplicate expenditures, these amounts are deducted from the total County operating budget to calculate the “net” budget.

**INTERGOVERNMENTAL REVENUE** - Revenue received from another government unit for a specific purpose.

**IT** – Information Technology

**JGI** – (Jobs Growth Investment Trust Fund) Funds available to help businesses defray upfront costs, such as permit, development review, and impact fees.

**KEY ACTION STEPS** – The strategies or methods that County departments, programs or teams will use to accomplish some aspect of a particular goal.

**LAKE COUNTY BOARD OF COUNTY COMMISSIONERS** – The governing body of Lake County, composed of five persons elected countywide to represent designated districts.

**LCLS** – Lake County Library System

**LDR** – (Land Development Regulations) Adopted regulations to implement measures to improve the development review process and to implement the goals and objectives of the Comprehensive Plan.

**LEACHATE** – The result of rainwater soaking through the solid waste and the liquids produced by the decomposition of waste materials.

**LEVEL OF SERVICE** - The existing or current services, programs, and facilities provided by government for its citizens. Level of service is dependent upon needs, alternatives, and available resources.

**LEVY** - To impose taxes, special assessments, or service charges. Or, another term used for millage rate.

**LINE-ITEM BUDGET** - A budget that lists each account category separately along with the dollar amount budgeted for each account.

**LONG-TERM DEBT** - Debt with a maturity of more than one year after the date of issuance.

**LUPA** - (Land Use Plan Amendment) A change to the adopted Land Use Plan done on a bi-annual cycle.

**MANDATE** - Any responsibility, action, or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.

**MILL, MILLAGE** - 1/1000 of one dollar; used in computing property taxes by multiplying the rate times assessed taxable value of property divided by 1,000. Example: Millage rate of \$5.117 per thousand; taxable value of \$100,000 = 100 X \$5.117, or \$511.70 in property taxes.

**MIS** – (Management Information Services) A division which manages computer networks, workstations and information resources.

**MISSION STATEMENT** – A broad statement of purpose that is derived from organizational and/or community values and goals.

**MODIFIED ACCRUAL BASIS OF ACCOUNTING** - A basis of accounting for governmental funds in which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liability is incurred.



**MSBU** – (Municipal Service Benefits Units) A specific area of the unincorporated County where a district is created by the Board of County Commissioners to assess costs (non-ad valorem taxes) to provide municipal-type services.

**MSTU** – (Municipal Service Taxing Unit) A specific area of the unincorporated County where a district is created by the Board of County Commissioners to levy a special millage (ad valorem tax) to provide municipal-type services.

**MSW** – (Municipal Solid Waste) Solid waste collected from the County drop-off facilities.

**NI** – Neighborhood Innovation Team

**NON-OPERATING EXPENDITURES** - Expenditures of a type that do not represent direct operating costs to the fund; includes transfers out, transfers to Constitutional Offices, and reserves for contingency.

**NON-OPERATING REVENUES** - Financial support for funds that are classified separately from revenues; includes transfers in and internal service fund receipts.

**NRCS** – (National Resource Conservation Service) A national organization that develops agricultural conservation plans.

**OBJECT CODE** - An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by governments. Object codes are defined in the State of Florida Uniform Accounting System.

**OBJECTIVE** – Specific, measurable statements that support a particular goal, reflecting the amount of change expected as a result of the Key Action Steps and other program strategies.

**OPERATING BUDGET** - A comprehensive plan, expressed in financial terms, by which an operating program is funded for a single fiscal year. It includes estimates of a.) the services, activities and subactivities comprising the County's operation; b.) the resultant expenditure requirements; and c.) the resources available for the support.

**OPERATING TRANSFERS** - Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

**P2** – Pollution Prevention

**PERSONAL PROPERTY** - Livestock, commercial equipment and furnishings, attachments to mobile homes, railroad cars and similar possessions that are taxable under state law.

**POOL** - (Purchasing Officials of Lake) Joint bidding with purchasing officials of Lake County to save monies for such items as gasoline and diesel fuel and auctioning services.

**POS** – Point of Service Surveys

**PROGRAM** - A single project or activity or a group of projects or activities related to a single purpose which are to be carried out in a specified timeframe.

**PROPERTY APPRAISER** - The elected County official responsible for setting property valuations for tax purposes and for preparing the annual tax roll.

**PROPERTY TAX** - See ad valorem tax.

**PROPOSED BUDGET** - The recommended County budget submitted by the County Manager to the Board of County Commissioners for adoption.

**PROPOSED MILLAGE** - The tax rate certified to a property appraiser by each taxing authority within a county. The proposed millage is to be sent to the County Property Appraiser within thirty days after a county's tax roll is certified by the State Department of Revenue and listed on notices sent to property owners. No taxing authority may approve a tax rate that is larger than the one it originally proposed.

**PSAP** – Public Safety Answering Points

**PTI** – (Pre-Trial Intervention) A service provided, by the Probation Services division, to clients identified by the Court as an alternative to regular judicial proceedings.



**QA** – (Quality Assurance) A method to insure those quality standards for the county are met. To insure that data created meets the accuracy standards for the task.

**REAL PROPERTY** - Land and buildings and/or other structures attached to it that are taxable under state law.

**REBUDGET** – A process the County uses to reserve a portion of fund balance to honor purchase orders and contracts that are still in process when appropriations lapse at year-end.

**RESERVE** - An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation

**RESERVE FOR CONTINGENCIES** - An amount set aside, consistent with statutory authority, that can subsequently be appropriated to meet unexpected needs.

**REVENUE** - Funds that a government receives as income. These receipts may include tax payments, interest earnings, service charges, grants, and intergovernmental payments.

**ROLLED-BACK RATE** - That millage rate which, when multiplied times the tax roll, exclusive of new construction added to the tax roll, would yield the same amount of revenue for the taxing authority as was yielded by the millage rate levied in the previous year. In normal circumstances, as the tax roll rises by the virtue of increases in assessments, the rolled-back rate would be slightly lower than the previous year's millage levy. This reduced rate multiplied by the value of the new construction and/or annexations added to the tax roll during the year provides the only source of additional tax revenue if the rolled-back rate is levied.

**SBA** – (Florida State Board of Administration) This is the State oversight group administering the pooled cash investments.

**SERT** – (Special Emergency Response Team) A group of specialty trained personal for emergency response.

**SHIP** – (State Housing Initiatives Partnership) A state-funded program that enables the counties to provide rental assistance, home purchase assistance, and home repair assistance to low-income citizens.

**SPECIAL ASSESSMENT** - A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**SPECIAL REVENUE BONDS** - Bonds that are not considered general obligations of the government, but are to be repaid through specific government resources.

**SPECIAL REVENUE FUND** - A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**TAX BASE** - The total property valuations on which each taxing authority levies its tax rates.

**TAX ROLL** - The Certification of assessed and taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the State of Florida) each year.

**TAX YEAR** - The calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year budget. For example, the tax roll for the 1995 calendar year would be used to compute the ad valorem taxes levied for the Fiscal Year 1996 budget.

**TDC** – (Tourist Development Council) The Tourist Development Council establishes projects, with BCC approval, to promote tourism in Lake County.

**TENTATIVE BUDGET** - At its first of two public hearings in September, the Board of County Commissioners sets a tentative millage rate and adopts a tentative budget based on the taxable value of property within the County, as certified by the Property Appraiser, for the new fiscal year beginning October 1 and ending September 30. At the second public hearing, the Board adopts a final budget and millage rate.



**TENTATIVE MILLAGE** - The tax rate adopted in the first budget hearing of a taxing agency. Under state law, the agency may reduce, but not increase, the tentative millage during the final budget hearing.

**TRIM** – (Truth in Millage Law) – see Truth in Millage.

**TRUTH-IN-MILLAGE LAW** - Also called the TRIM bill. A 1980 law enacted by the Florida legislature that changed the budget process for local taxing agencies. It was designed to keep the public informed about the taxing intentions of the various taxing authorities.

**UNENCUMBERED BALANCE** - The amount of an appropriation that is neither expended nor encumbered.

**UNIFORM ACCOUNTING SYSTEM** - The chart of accounts prescribed by the Office of the State Comptroller that is designed to standardize financial information to facilitate comparison and evaluation of reports.

**USER FEES** - The fees charged for direct receipt of public services.

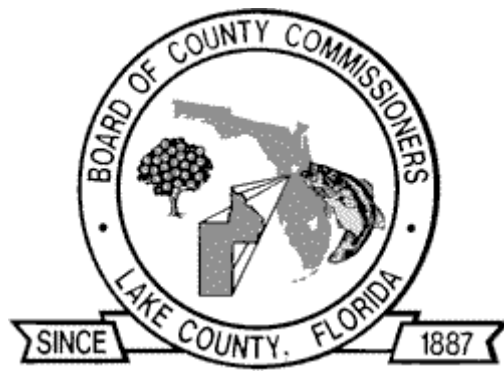
**VMT** – Vehicle Miles of Travel

**VOTED MILLAGE** – Property tax levies authorized by voters within a taxing authority. Bond issues, called general obligation bonds, that are backed by property taxes are a common form of voted millage in the State of Florida.

**WAV** – Watershed Action Volunteer Program

**WTE** – Ogden Martin Waste-To-Energy Facility where solid waste is delivered and disposed by use of the incinerator.

**WORKLOAD** - The amount of units produced or services provided for a specific program.





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